

**AMENDMENTS TO THE ABSTRACT**

Please replace the existing Abstract with the new Abstract below.

A first housing rotatably supports a steering shaft having an end portion coupled to a steering wheel. A second housing engages with the first housing via two impact energy absorbing rings separate from each other in the axial direction. The first housing and the second housing are relatively movable in the axial direction. One of the first housing and the second housing has first and second impact energy absorbing protrusions projected from positions between the impact energy absorbing rings separately in the axial direction so as to contact with the circumferential surface of the other of the first housing and the second housing. The impact energy absorbing protrusions therefore reduce the load applied to the impact energy absorbing rings in usual steering. Further, the impact energy absorbing rings reduce the load due to frictional resistance in impact energy absorption.